

# **Customs (Motor Vehicles Special Tax) Regulations 2007**

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### **THE SCHEDULE**

**No. S 461**

## **CUSTOMS ACT (CHAPTER 70)**

### **CUSTOMS (MOTOR VEHICLES SPECIAL TAX) REGULATIONS 2007**

In exercise of the powers conferred by sections 17 and 143 of the Customs Act, the Minister for Finance hereby makes the following Regulations:

#### **Citation and commencement**

**1.** These Regulations may be cited as the Customs (Motor Vehicles Special Tax)

Regulations 2007 and shall come into operation on 1st September 2007.

### **Special tax**

2. The special tax chargeable under section 17(1) of the Act on all motor vehicles equipped with engines using heavy oil, diesel oil, liquefied petroleum gas, natural gas or any other gas as fuel or fitted with producer gas or other gas attachments shall be in accordance with the rates specified in the Schedule.

### **When special tax payable**

3. The special tax chargeable under regulation 2 in respect of a motor vehicle —

(a) shall be payable —

- (i) at the same time as a vehicle licence is taken out for the motor vehicle under section 13 of the Road Traffic Act (Cap. 276); and
- (ii) at such time and for such period in advance as the Registrar may approve; and

(b) shall, unless the Registrar otherwise determines, first have effect on the first day of the month in which the vehicle licence is applied for under section 13 of the Road Traffic Act or on the day following the expiry of the last vehicle licence issued for the motor vehicle, as the case may be.

### **Claiming exemption from or refund of special tax**

4.—(1) A registered owner or an owner, as the case may be, of a motor vehicle may claim for an exemption from or a refund of the special tax on account of non-use or de-registration of the motor vehicle or where the motor vehicle is subsequently converted to any use specified in regulation 6.

(2) Any person claiming exemption from the special tax under paragraph (1) shall apply to the Registrar in such form as the Registrar may require.

(3) A motor vehicle which is declared non-user shall not be used on a road repairable at public expense during the period of non-use.

(4) The registered owner of a motor vehicle referred to in paragraph (3) shall give prior notice to the Registrar if the motor vehicle is required to be moved from one place to another during the period of non-use.

(5) The Registrar may disallow any registered owner of a motor vehicle from claiming an exemption from or a refund of the special tax if the registered owner fails to comply with paragraph (3) or (4).

(6) An application for exemption from the special tax under paragraph (1) shall be made for a period not exceeding 12 months.

(7) A fresh application shall be made before the expiry of 12 months if exemption for a further period is required.

(8) The decision of the Registrar on every such application shall be final.

### **Application for refund of special tax**

5.—(1) An application for a refund of the special tax under regulation 4(1) shall be made in such form as the Registrar may require.

(2) The Registrar may, if he is satisfied that the applicant is entitled to the refund, pay to the applicant by way of rebate the amount by which the special tax paid by him exceeds the amount payable on a monthly basis.

(3) Notwithstanding paragraph (2), if the period the special tax is refundable is less than one complete month, the amount refundable shall be pro-rated on a daily basis for that period.

### **Exemption of special tax**

6.—(1) No special tax shall be chargeable in respect of any motor vehicle —

- (a) used exclusively on roads which are not repairable at public expense;
- (b) used solely for industry, mining and agriculture and not intended to be used on any road repairable at public expense; or
- (c) for which a special purpose licence has been issued by the Registrar under section 28A of the Road Traffic Act (Cap. 276) and subject to the approval of the Minister for Finance or such person as he may appoint.

(2) No special tax shall be chargeable in respect of any motor vehicle falling within any class or description referred to in Part II of the Schedule if the Registrar is satisfied that such motor vehicle is constructed so as to be propelled by using natural gas as its source of power.

(3) Paragraph (2) shall remain in force until 31st December 2009.

(4) Notwithstanding paragraph (2), no special tax shall be chargeable in respect of any taxi using natural gas as its source of power, for the period from 1st June 2004 to 31st December 2009 (both dates inclusive).

### **Revocation**